



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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Dear Public Official:

The Indiana State Board of Accounts has decided to suspend the Vendor Attestation process. It was intended to provide additional information to the local Governmental units concerning the vendor's representations on whether their system meets certain requirements as outlined in the Computer Accounting System Requirements Checklist. However, we feel that the Vendor Attestations are being misinterpreted by both the vendors and the local Governmental units. Issues concerning the Vendor Attestation process include:

- Misunderstanding of the requirements and/or how they should be satisfied.
- Misinterpreting the requirements as all inclusive rather than a minimum.
- Misunderstanding minimum compliance for inclusion on the Vendor Attestation list.
- Non-compliance due to options chosen by the unit during or subsequent to system implementation.
- Inappropriate inclusion of systems on the list due to inaccurate vendor responses.
- Inappropriate Governmental unit acceptance of attestations without verification.
- Misunderstanding of the relationship between the Vendor Attestation process and Forms Approval.
- Erroneous belief that a Vendor Attestation is a requirement for using a particular system.
- Erroneous belief that a system has been certified or approved by the Indiana State Board of Accounts because they are on the Vendor Attestation list.

If you have any questions please contact John Eppley, Director Information Technology Services for the Indiana State Board of Accounts at (317) 232-2525.

Very truly yours,

Marilyn S. Rudolph, CPA
State Examiner

cc: Computer Software Vendors